
Massachusetts Department of Revenue
Division of Local Services

Chapter Lands
Frequently Asked Questions
About
Classified Forest, Farm and Recreational Land



2007

Workshop A

Henry Dormitzer, Commissioner
Robert G. Nunes, Deputy Commissioner

CHAPTER LANDS COMPARISON As Amended by Chapter 394 of the Acts of 2006

COMPARISON	CHAPTER 61 - FOREST LAND	CHAPTER 61 A AGRICULTURAL/HORTICULTURAL	CHAPTER 61B - RECREATIONAL LAND
QUALIFICATION	10 contiguous acres – Same ownership 10 year management plan certified by state forester Recertified every <u>10 years</u> Timely application <i>c.394, no more fee to state.</i> <i>c.394, state forester has sole responsibility for determining land use, may include "accessory" land.</i>	5 acres, same ownership. "actively devoted" to A/H. 2 prior years A/H use. Gross sales in the regular course of business, starts at \$500 for initial 5 acres, \$5 per extra acre, and .50 for forest land. Additional, contiguous and non-productive land may qualify but only up to 100% of productive land. Forest land, certified by state forester, will qualify. Annual Application by <u>October 1</u> to Board of Assessors on Form CL-1 Revaluation year filing extension provided. Application deemed allowed if no action in 3 months	5 acres, same ownership, and: Condition - natural, wild, open or landscaped or Use-devoted to a recreational use as listed in the statute and available to the general public or to the members of a non-profit organization. <i>c. 394, adds "commercial horseback riding and equine boarding" c. 394 adds "managed forest" land with a state forester's certification.</i> Annual Application by <u>October 1</u> to Board of Assessors on Form CL-1. Revaluation year filing extension provided. Application disallowed if no action in 3 months.
APPLICATION PROCEDURE	(prior to) JULY 1- application to state forester <i>c.394, prior to OCTOBER 1 (no longer September 1) certificate & plan submitted to assessors.</i> JAN 1- listed as classified JULY 1- taxation under Ch 61 commences	Annual Application by <u>October 1</u> to Board of Assessors on Form CL-1 Revaluation year filing extension provided. Application deemed allowed if no action in 3 months	Annual Application by <u>October 1</u> to Board of Assessors on Form CL-1. Revaluation year filing extension provided. Application disallowed if no action in 3 months.
RECORDING REQUIREMENTS	RECORD a statement of lien on Form CL-3 Collect recording fees Copies of lien to landowner and state forester.	RECORD a statement of lien on Form CL-3, if first application, after a lapse when not classified, or after a change of record ownership. Collect all recording fees.	RECORD a statement of lien on Form CL-3, if first application, after a lapse when not classified, or after a change of record ownership. <i>c.394, Collect all recording fees.</i>
APPEAL OF DETERMINATION	(on or before) DECEMBER 1- to state forester MARCH 1- forester's decision will issue APRIL 15- appeal to 3 person regional panel MAY 15- panel hearing Appeal to ATB or Superior Court within 45 days of notice of decision.	Landowner may appeal a determination to: <i>c. 394, Board of Assessors-within 30 days, (previously 60 days) of notice, then to</i> Appellate Tax Board-within 30 days of notice of decision or 3 months of application, whichever is later	landowner may appeal a determination to: Board of Assessors-within 60 days of notice (not changed by c. 394), then to Appellate Tax Board-within 30 days of notice of decision or 3 months of application, whichever is later
TAXATION	SPECIALIZED VALUATION <i>c. 394, new provisions begin for FY 2009.</i> <i>c. 394, Assessed at its FOREST "USE" VALUE. Values for forestland will now be published annually by the FVAC, and be used as a guide. (After FY 2008, no longer any stumpage tax)</i> Commercial rate (class 3) applied to Forest "USE" value. Buildings, residences and land accessory to their use are taxed at regular, full value.	SPECIALIZED VALUATION Assessed at its A/H "USE" VALUE. Values published annually by F.V.A.C., used as a guide. Commercial rate applied to A/H Use value. Buildings, residences and land accessory to their use are taxed at regular, full value. Change in ownership alone will not affect classification.	SPECIALIZED VALUATION Assessed at its RECREATIONAL "USE" VALUE However, assessed "use" value may not exceed 25% of the full and fair cash value. Commercial rate applied to CH61B value. Buildings, residences and land accessory to their use are taxed at regular, full value. Change in ownership alone will not affect classification.
	<i>c. 394, "OPEN SPACE" local option. If city or town accepts c.61, §2A, classified forest land will be classified as "open space" and taxed at residential tax rate.</i>	<i>c. 394, "OPEN SPACE" local option. If city or town accepts c.61A, §4A, classified farmland will be classified as "open space" and taxed at residential tax rate.</i>	<i>c. 394, "OPEN SPACE" local option. If city or town accepts c.61B, §2A, classified recreational land will be classified as "open space" and taxed at residential tax rate.</i>

PENALTY TAXES	<p>c. 394, <u>replaces the prior withdrawal penalty tax plus compounded interest with alternative roll-back or conveyance tax provisions.</u></p> <p>c. 394, <u>Roll-back tax imposed upon a change to a non-qualifying use of the land.</u> c. 394, <u>A non-qualifying use means a use or condition that would not qualify under the definitions of either 61, 61A or 61B.</u></p> <p>c. 394, <u>Roll-back recovery period is FIVE (5) YEARS.</u> (previously up to 10 years) c. 394, <u>SIMPLE INTEREST at 5% over recovery period.</u></p> <p>c. 394, <u>Conveyance tax, imposed when sold for or converted to non-qualifying use (61, 61A or 61B) within 10 years of acquisition. Tax = price or value x conveyance tax rate. C.T. rate 10% to 1% (rate decreases 1% per year of ownership.) Only assessed if more than roll-back.</u></p> <p>c. 394, <u>"grandfather" exemption from conveyance tax for an owner in program for/before FY 2008.</u></p>	<p>Alternative taxes-only the greater will be imposed.</p> <p>Roll-back tax imposed upon a change to a non-qualifying use. c. 394, <u>A non-qualifying use means a use or condition that would not qualify under the definitions of either 61, 61A or 61B.</u></p> <p>c.394. <u>Roll-back recovery period is FIVE (5) YEARS.</u> (previously 10 years) c.394, <u>SIMPLE INTEREST at 5% over recovery period.</u></p> <p>Roll-back tax for each year: TAX: Ch 59, full value taxes - Ch 61B, reduced rec. "use" taxes = the difference (with 5% interest)</p> <p>Conveyance tax., c. 394, <u>imposed when sold for or converted to non-qualifying use (61, 61A or 61B) within 10 years of first classification.</u> Tax = price or value x conveyance tax rate. C.T. rate 10% within first 5 years, 5% within years 6-10. <u>Only assessed if more than roll-back.</u></p>
APPEAL OF ASSESSMENT	<p>c. 394, <u>ABATEMENT-apply to Board of Assessors within 30 days (previously 60 days) of notice of tax APPEAL TO A.T.B. within the later of 30 days of notice of decision, or 3 months of application.</u></p> <p>c. 394, <u>subject to assessment only to "pro-rata" extent improves forest use capability or provides personal benefit to the landowner. Assessment may be suspended without interest during forest use. Suspended amount due and payable upon a change in use of land.</u></p> <p>not applicable</p>	<p>ABATEMENT-apply to Board of Assessors within 60 days of notice of tax. (not changed by c. 394) APPEAL TO A.T.B.-within the later of 30 days of the notice of decision, or 3 months of application.</p> <p>c. 394, <u>subject to assessment only to "pro-rata" extent improves recreational use capability or provides personal benefit to the landowner. Assessment may be suspended without interest during recreational use. Suspended amount due and payable upon a change in use of land.</u></p> <p>Indicates potential conveyance or roll-back tax liability. Must be issued within 20 days of request. \$6 charge. If recorded, fixes liability and payment terminates all liens.</p>
BETTERMENT AND SPECIAL ASSESSMENTS	<p>c. 394, <u>subject to assessment only to "pro-rata" extent improves A/H use capability or provides personal benefit to the landowner. Assessment may be suspended without interest during A/H use. Suspended amount due and payable upon a change in use of land.</u></p>	<p>c. 394, <u>subject to assessment only to "pro-rata" extent improves recreational use capability or provides personal benefit to the landowner. Assessment may be suspended without interest during A/H use. Suspended amount due and payable upon a change in use of land.</u></p> <p>Indicates potential conveyance or roll-back tax liability. Must be issued within 20 days of request. \$6 charge. If recorded, fixes liability and payment terminates all liens.</p>
CERTIFICATE OF TAXES DUE		<p>Indicates potential conveyance or roll-back tax liability. Must be issued within 20 days of request. \$6 charge. If recorded, fixes liability and payment terminates all liens.</p>

MUNICIPALITY'S RIGHT OF FIRST REFUSAL: c. 394 makes significant changes to the "first refusal option" that applies when a landowner decides to sell classified land for a residential, commercial or industrial use, or convert it to such a use, and makes the option provision uniform in all three chapters. It also extends the operation of the first refusal option for one full tax year after a property is removed from classification. This protects the municipality's opportunity for acquisition in the event the landowner removes the land from classification and immediately decides to develop the land. It also spells out in greater detail than before the notices required, the definition of a bona fide offer and the appraisal procedures that apply in cases of conversion. The revised assignment provision now authorizes a city or town to assign its option to a nonprofit conservation organization or to the Commonwealth or any of its political subdivisions under the terms or conditions that the mayor or board of selectmen may consider appropriate, provided that no less than 70% of the land is maintained in forest, agricultural or recreational use.

CASE STUDY 1

A local developer signed a purchase and sale agreement for a 50 acre parcel of land presently classified under Chapter 61. The selectmen learned of the pending sale from a newspaper article. Rumors abound as to the developer's plans which could include a subdivision or even a shopping mall.

- A. May the assessors withdraw the parcel from Chapter 61? May the assessors calculate penalty taxes? The assessors review their files on this property and find no indication that a statement of lien was filed. What implications?
- B. The Buyer informs the assessors that he wants to withdraw the parcel from Chapter 61 classification but was unsure as to his future use of the parcel since financing was now prohibitively expensive. What should the assessors do? How should the parcel be assessed for the upcoming fiscal year?
- C. What notice must be provided to the town? Is there a right of first refusal?

CASE STUDY 2

A family farm has been in operation for many years. The farm consists of 20 acres of land which contain fields, greenhouses and a farm stand. The family also leases 150 acres of town-owned land for farming. The owners spent almost \$2,000,000 to expand their farm stand and greenhouses. Due to two consecutive rainy and cold springs and cost overruns on the expansion project, the owners experienced severe financial losses. The owners are now actively marketing their 20 acres of land.

- A. The owners are in the Chapter 61A program. Would the marketing of the property to potential buyers affect the farm classification of the property for fiscal year 2008?
- B. How should the assessors have been treating the 150 acres of town owned land leased to the family? Was the land exempt?
- C. A private school has offered almost \$4,000,000 for the 20 acre parcel. What can or should the town do?
- D. Assume the farm continues in operation. How should the greenhouses, farm stand and the land under them be assessed?
- E. Assume the property was never sold. The owners have requested a "pay-off" amount for the 20 acres of classified land. The assessors hurriedly prepared a certificate on which was written that \$9,000 in rollback taxes was due. The assessors later realized the amount was erroneously calculated and \$20,000 was the correct rollback figure. Was the assessors' erroneous certificate binding on the town?

CASE STUDY 3

Certain landowners have recently placed permanent conservation restrictions or agricultural preservation restrictions on their land.

- A. Would the imposition of a permanent restriction affect classification under Chapter 61, 61A or 61B?
- B. Would an owner with such a new restriction be required to file applications for classification in future years? How should the land be valued?

CASE STUDY 4

A reporter doing research at town hall discovered that certain parcels were assessed at reduced values as classified land.

- A. The reporter requested the assessors to produce the Chapter 61A applications which had been filed by a well-known landowner. Are applications for classified property open to public inspection?
- B. The reporter learned that a rock concert promoter had leased for a large sum a portion of one classified Chapter 61A farm for a late summer Woodstock Revival festival. Would this lease jeopardize the future classification of the land under Chapter 61A?
- C. The reporter attempted to visit one parcel classified under Chapter 61B. He observed a "No Trespassing" sign and a locked gate denying access to the land. How should this affect Chapter 61B status?

CASE STUDY 5

A New York financial executive retired and relocated to Massachusetts where he has owned a nine acre vacation property. The taxpayer plans to operate a business of breeding and/or boarding horses. The property is in the names of the taxpayer and his wife.

- A. Would the property be eligible for Chapter 61A or Chapter 61B status?
- B. Assume the town has two acre zoning for house lots. How much of the land can be classified?
- C. How should the horses and farm equipment be assessed?

THE COMMONWEALTH OF MASSACHUSETTS

ASSESSORS' USE ONLY		
61	61A	61B
Date Received		
Application No.		

YOURTOWN
NAME OF CITY OR TOWN

Fiscal Year ~~19~~ **2009**
For

FOREST ☐ **AGRICULTURAL OR HORTICULTURAL** ☒ **RECREATIONAL** ☐ **LAND CLASSIFICATION**

General Laws Chapter 61 §1 - 61A §6 - 61B §3

INSTRUCTIONS: Complete all sections that apply. Please print or type.

A. IDENTIFICATION. Complete this section fully.

Name of Applicant(s) **JANE AND JOHN DOE**

Mailing Address **101 MEADOW AVE.**

Property Covered by Application

Location	Parcel Identification (Assessors' Map-Block-Lot)	Deed Reference (Book & Page)	Total Acres	Acres to be Classified
108 MEADOW AVE	MAP 20, BLOCK 1, LOT A	BOOK 980, P. 17	14.0	14.0
101 MEADOW AVE	MAP 20, BLOCK 1, LOT B	BOOK 1004, P. 54	10.0	8.5

24 **22.5**

B. TYPE OF CLASSIFICATION. Check the classification you are seeking and provide the requested information.

☐ **FOREST** Attach State Forester's Certificate and Approved Forest Management Plan.

☒ **AGRICULTURAL OR HORTICULTURAL**

1. **CURRENT USE OF LAND.** List by classes established by the Farmland Valuation Advisory Commission, if applicable.

Land Use Class	No. of Acres	Specific Use, Crops Grown
1. Vegetables, Tobacco Sod, Nursery	6.0	CORN
2. Dairy, Forage Crops, Field Crops		
3. Orchards, Vineyards		
4. Cranberries		
5. Permanent Pasture, Necessary Related land, Christmas Trees, Productive Woodland (Attach copy of Approved Forest Management Plan if initial application, or new/revised plan)	12.0	CERTIFIED WOODLAND
6. Contiguous Non-Productive Land	4.5	Open, Rocky
7. Other Agricultural or Horticultural (Specify)		

2. **STATEMENT OF FARM INCOME IN PRECEDING YEAR.** Supporting documentation, including copies of your federal and state income tax returns, may be requested to verify your income.

A. Gross Sales From Agricultural or Horticultural Use \$ **18,000**
B. Amount Received Under MA or US Soil Conservation or Pollution Abatement Program \$ **0**
TOTAL \$ **18,000**

Provide a detailed description of the source of the farm income listed above.

3. **PREVIOUS USE OF LAND.** Was the land valued, assessed and taxed as classified agricultural or horticultural land under Ch. 61A for the prior 2 fiscal years? Yes ☐ No ☒

If no, was the use of the land during the prior 2 fiscal years the same as the current use described above? Yes ☒ No ☐
If no, describe in detail the use of the land during the prior 2 fiscal years

If no, was your farm income during either of the prior 2 fiscal years less than the amount reported above? Yes ☐ No ☐

If yes, list the income for that year \$ _____ Fiscal Year _____

☐ RECREATIONAL (Land may qualify based on its condition or recreational use.)

1. Is the land retained in substantially a natural, wild or open condition? Yes ☐ No ☐

Is the land in a landscaped condition? Yes ☐ No ☐

Does the land allow to a significant extent the preservation of wildlife and other natural resources? Yes ☐ No ☐

If yes, indicate which natural resources are preserved

Ground or Surface Water ☐ Clean Air ☐ Vegetation ☐

Rare or Endangered Species ☐ Geologic Features ☐ Scenic Resources ☐

High Quality Soils ☐ Other (Specify) ☐ _____

2. Is the land used primarily for recreational use? Yes ☐ No ☐

If yes, indicate for which recreational activities the land is used

Archery ☐ Boating ☐ Camping ☐ Fishing ☐ Golfing ☐

Hang Gliding ☐ Hiking ☐ Horseback Riding ☐ Hunting ☐

Nature Study and Observation ☐ Picnicking ☐ Private Non-Commercial Flying ☐

Skiing ☐ Swimming ☐ Target Shooting ☐

How often is land used for recreational activities? _____

How many people use the land for those activities? _____

Is the land open to the general public? Yes ☐ No ☐

If no, to whom is its use restricted? _____

Is the land used for horse racing, dog racing or any sport normally undertaken in a stadium, gymnasium or similar structure? Yes ☐ No ☐

C. **LESSEE CERTIFICATION.** If any portion of the property is leased, the following statement must be signed by each lessee.

I hereby certify that the property I lease is being used as described in this application and that I intend to use the property in that manner during the period to which the application applies.

Lessee

Lisa and Larry Lessee

Date

September 1, 2007

D. **SIGNATURE.** All owners must sign here to complete the application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, it and all accompanying documents and statements are true, correct and complete.

I also certify that I have signed and attached a Property Owner's Acknowledgment of Rights and Obligations under Classified Forest ☐ Agricultural or Horticultural ☐ Recreational ☐ Land program, as part of this application.

Owner

Jane Doe
John Doe

Date

September 20, 2007
September 20, 2007

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

DISPOSITION OF APPLICATION (FOR ASSESSORS' USE ONLY)

☐ Ownership

☐ All

Date Voted/Deemed _____

☐ Min. Acres

☐ Part GRANTED

Date Notice Sent _____

☐ Use/Condition

☐ Deemed

BOARD OF ASSESSORS

☐ Gross Sales

☐ All

☐ Part DENIED

☐ Deemed

Date _____



FOREST MANAGEMENT PLAN

Submitted to: Massachusetts Department of Conservation and Recreation
For enrollment in CH61/61A and/or Forest Stewardship Program

9/07



CHECK-OFFS

CH. 61 CH. 61A STWSHP C-S
cert. ☐ cert. ☒ new ☒ FLEP 1 ☐
recert. ☐ recert. ☐ revis ☐ EOEA ☐
amend. ☐ amend. ☐ Other ☐

Case No. 666-X Orig. Case No. _____
Owner ID _____ Add. Case No. _____
Date Rec'd _____ Ecoregion _____
Plan Period _____ Topo Name _____
Rare Spp. Hab. _____ River Basin _____

OWNER, PROPERTY, and PREPARER INFORMATION

Property Owner(s) JANE AND JOHN DOE
Mailing Address 101 MEADOW AVE. Phone (616) 161-6161
Property Location: Town(s) YOURTOWN Road(s) MEADOW AVE.
Plan Preparer Private Consulting Forester Mass. Forester License # 6161
Mailing Address 24 WOOD ROAD, YOURTOWN MA Phone (XXX) XXX-XXXX

RECORDS

Assessor's Map No.	Lot/Parcel No.	Deed Book	Deed Page	Total Acres	Ch. 61/61A Excluded Acres	(Ch. 61/61A) Certified Acres	Stewshp Excluded Acres	Stewshp Acres
<u>20</u>	<u>Block 1, Lot A</u>	<u>980</u>	<u>17</u>	<u>14.0</u>	<u>2.0</u>	<u>12.0</u>		
				TOTALS	<u>14.0</u>	<u>2.0</u>	<u>12.0</u>	

Excluded Area Description(s) (if additional space needed, continue on separate paper)

(description)

HISTORY Year acquired _____ Year management began _____

Is subdivision plan on file with municipality? Yes ☐ No ☒

Are boundaries blazed/painted? Yes ☐ No ☐ Partially ☒

Have forest products been cut within past 2 years? Yes ☐ No ☒

What treatments have been prescribed, but not carried out (last 10 years if plan is a recert.)?

stand no. _____ treatment _____ reason _____

(if additional space needed, continue on separate page)

Previous Management Practices (last 10 years)

Stand #	Cutting Plan #	Treatment	Yield	Value	Acres	Date
_____	_____	_____	_____	_____	_____	_____

Remarks: (if additional space needed, continue on separate page)

9/07

Signature Page Please check each box that applies.

☒ **CH. 61/61A Management Plan** I attest that I am familiar with and will be bound by all applicable Federal, State, and Local environmental laws and /or rules and regulations of the Department of Conservation and Recreation. I further understand that in the event that I convey all or any portion of this land during the period of classification, I am under obligation to notify the grantee(s) of all obligations of this plan which become his/hers to perform and will notify the Department of Conservation and Recreation of said change of ownership.

☐ **Forest Stewardship Plan.** When undertaking management activities, I pledge to abide by the management provisions of this Stewardship Management Plan during the ten year period following approval. I understand that in the event that I convey all or a portion of the land described in this plan during the period of the plan, I will notify the Department of Conservation and Recreation of this change in ownership.

Signed under the pains of perjury:

Owner(s) Jane Doe Date June 20, 2007
John Doe Date June 20, 2007

I attest that I have prepared this plan in good faith to reflect the landowner's interest.

Plan Preparer Private Consulting Forester Date June 20, 2007

I attest that the plan satisfactorily meets the requirements of CH61/61A and/or the Forest Stewardship Program.

Approved, Service Forester S. Forester Date —

Approved, Regional Supervisor R. Supervisor Date —

In the event of a change of ownership of all or part of the property, the new owner must file an amended Ch. 61/61A plan within 90 days from the transfer of title to insure continuation of Ch. 61/61A classification.

Owner(s) _____ Town(s) _____

Page _____ of _____

dc



Commonwealth of Massachusetts
Executive Office of Environmental Affairs
Department of Conservation and Recreation

9/07

Certificate for Chapter 61/61A Forest Lands

Case Number 666-X

Owner(s) JANE AND JOHN DOE

Mailing Address 101 MEADOW AVE.

Pursuant to Chapter 61A of the General Laws, I/We request 12 acres of forestland of the 14 acres of land covered by a deed recorded in the XX County Registry of Deeds in Book 980, Page 17, for property located in the Town/City of XX that the State Forester issue a Certificate of Management to cover those forested acres. The tract can further be described as Map # 20, Lot # 1-A, on the Town/City Assessors Maps. Excluded from certification are 2 acres, which are described as follows (continue on back page if additional space is needed):

(description...)

#61B

I/We have read the various provisions of Chapter 61/Chapter 61A as well as the Rules and Regulations under which said Chapter is administered and agree to comply with the same.

Submitted the 6th day of June year of 2007

Signed by Owner(s) Jane and John Doe

DEPARTMENT USE ONLY

The Department of Conservation and Recreation, 251 Causeway Street, Boston, Massachusetts, acting by and through its State Forester pursuant to the authority of Chapter 61/Chapter 61A of the General Laws hereby certifies that the described land is being managed under a planned program to improve the quantity and quality of a continuous forest crop. This certifies that the above listed acres of forestland, owned by the above, are being managed under an approved Forest Management Plan.

Certification is in effect from January 1, 2008, to December 31, 2017.

Signed by State Forester S. Forester Date August 1, 2007

ASSESSOR'S USE

The Board of Assessors have recorded the above acres of Classified Forest Land, and will cause evidence of a lien to be duly recorded in the Registry of Deeds. No recording is necessary for a recertification.

Signed by Chairman B. of Assessors Date October 15, 2007



SAMPLE FOREST MANAGEMENT PLAN

Submitted to: DEM, Division of Forests & Parks
For enrollment in CH61/61A and/or Forest Stewardship Program



OLD FORM

CHECK-OFFS

CH. 61 cert. ☒ CH. 61A cert. ☐ STWSHP. new ☒ C-S SIP 1 ☒
recert. ☐ recert. ☐ revis. ☐ other ☐
amend. ☐ amend. ☐

Case No. Orig. Case No.
Owner ID Add. Case No.
Date Rec'd Ecoregion
Plan Period Topo Name Shutesbury
Rare Spp. Hab. River Basin Connecticut

OWNER, PROPERTY, and PREPARER INFORMATION

Property Owner(s) Joseph and Catherine Sample

Mailing Address 132 Maple Rd. Shutesbury, MA 01072

Phone (555) 555-1212

Property Location: Town(s) Shutesbury

Road(s) Maple

Plan Preparer Chris Stewart

Mass. Forester License # 1

Mailing Address 24 Big Wood Drive Lake Pleasant, MA 01347

Phone (555) 555-6778

RECORDS

Assessor's Map No.	Lot/Parcel No.	Deed Book	Deed Page	Total Acres	(non-Ch. 61/61A) Excluded Acres	(Ch. 61/61A) Certified Acres	Stew. Acres
412	43	17115	181	37	1.5	35.5	35.5
			TOTALS	37	1.5	35.5	35.5

Excluded Area Description (if additional space needed, continue on separate paper)

Beginning at a point along the southern boundary approximately 787.25 ft. from the southeastern corner. Thence S85W 255.6', thence N5W 255.6', thence N85E 255.6', thence S5E 255.6'. Includes 1.5 acres more or less.

HISTORY Year acquired 1978 Year management began 2001

Is subdivision plan on file with municipality? Yes ☐ no ☒

Are boundaries blazed/painted? Yes ☐ no ☐ partially ☒

Have forest products been cut within past 2 years? Yes ☐ No ☒

What treatments have been prescribed, but not carried out (last 10 years if plan is a recert.)?

stand no. treatment reason

(if additional space needed, continue on separate page)

Previous Management Practices (last 10 years)

Stand #	Cutting Plan #	Treatment	Yield	Value	Acres	Date
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Remarks: (if additional space needed, continue on separate page)

THIS INSTRUMENT MUST BE FILED FOR RECORD OR REGISTRATION

THE COMMONWEALTH OF MASSACHUSETTS

YOURTOWN

NAME OF CITY OR TOWN

OFFICE OF THE BOARD OF ASSESSORS

CLASSIFIED FOREST-AGRICULTURAL OR HORTICULTURAL-RECREATIONAL LAND TAX LIEN

The Board of Assessors of the city/town of YOURTOWN hereby states it has accepted and approved the application of JANE AND JOHN DOE, owner(s) of the real property described below, for the valuation, assessment and taxation of that property as classified forest ☐ agricultural or horticultural ☒ recreational ☐ land under the provisions of General Laws Chapter 61 ☐ 61A ☒ 61B ☐. This classification is effective as of January 1, 2008 for the fiscal year beginning July 1, 2008.

DESCRIPTION OF PROPERTY

(The description must be sufficiently accurate to identify the property. In the case of registered land, the Certificate of Title Number and the Registry Volume and Page must be given.)

(description...)

This statement made on the fifteenth (15) day of October, 2007, constitutes a lien upon the property as provided in General laws Chapter 61 §2 ☐ 61A §9 ☐ 61B §6 ☐.

B. of Assessors

BOARD OF ASSESSORS

THE COMMONWEALTH OF MASSACHUSETTS

SS.

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Then personally appeared the above named _____, Board of Assessors for the city/town of _____ and acknowledged the foregoing instrument to be their free act and deed, before me.

Notary Public/Justice of the Peace

My commission expires _____

THIS INSTRUMENT MUST BE FILED FOR RECORD OR REGISTRATION

THE COMMONWEALTH OF MASSACHUSETTS

YOURTOWN
NAME OF CITY OR TOWN

OFFICE OF THE BOARD OF ASSESSORS

**RELEASE OF
CLASSIFIED FOREST-AGRICULTURAL OR HORTICULTURAL-RECREATIONAL LAND TAX LIEN**

All rights upon the real property described below under a statement filed for record/registration on October 15, 2007 with the XXX Registry of Deeds, Book XXX Page XXX, Document No. XX, Certificate of Title No. - are hereby released.

That statement was filed to establish a lien for property classified as forest ☐ agricultural or horticultural ☐ recreational ☐ land under the provisions of General Laws Chapter 61 ☐ 61A ☒ 61B ☐.

DESCRIPTION OF PROPERTY

(The description must be sufficiently accurate to identify the property. In the case of registered land, the Certificate of Title Number and the Registry Volume and Page must be given.)

(description of land to be released...)

OWNERS: JANE AND JOHN DOE

Name of Owner(s)

B. of Assessors

Date:

XX/XX/XXXX

BOARD OF ASSESSORS

THE COMMONWEALTH OF MASSACHUSETTS

SS.

19

Then personally appeared the above named _____, Board of Assessors for the city/town of _____ and acknowledged the foregoing instrument to be their free act and deed, before me.

Notary Public/Justice of the Peace

My commission expires _____

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE



March 19, 2007

FVAC RECOMMENDED VALUES — FY2008

To Boards of Assessors:

The Farmland Valuation Advisory Commission (FVAC) met on March 13, 2007 and adopted the range of recommended agricultural or horticultural land use values for the various categories of land classified under *Chapter 61A* for fiscal year 2008.

In order to prevent negative farmland values due to the decline in the Massachusetts's net farm income in recent years, the FVAC adopted a circuit breaker provision for Chapter 61A recommended land values in fiscal year 2004. This provision freezes values until positive numbers are generated by the farmland valuation income method. The Commission voted to once again use that last positive values produced by the farmland valuation income method.

In valuing land classified as agricultural or horticultural land under Chapter 61A, the Board of Assessors must consider only those indicia of value that such land has for agricultural or horticultural uses. The ranges of value are to be used in conjunction with the Assessors' appraisal knowledge, judgment and experience as to agricultural or horticultural land values. The FVAC's adopted methodology should be considered in all local analyses. All values adopted outside the range recommended by the FVAC must be supported by a comprehensive study of local factors influencing value, together with a detailed description of the selected valuation models and resulting use value estimates.

Additionally, in this notification is the value of farm animals for the purposed of Farm Animal Excise (Chapter 59, § 8A) as determined by the Department of Revenue.

Sincerely yours,

Marilyn H. Browne, Chairman
Farmland Valuation Advisory Commission

MIIB/mhb



CHAPTER 61A RECOMMENDED LAND VALUE – FISCAL YEAR 2008

PER ACRE RANGE OF VALUES

LAND USE CATEGORY	USE CODE	PRODUCTIVITY BASED ON * DOMINANT USDA SOIL RATING		
		BELOW AVERAGE	AVERAGE	ABOVE AVERAGE
VEGETABLES, TOBACCO, SOD & NURSERIES Cropland Harvested	711, 712 719	\$636	\$795	\$954
DAIRY, BEEF AND HAY CROPLAND HARVESTED	716, 713	\$142	\$177	\$213
ORCHARDS, VINEYARDS AND BLUEBERRIES Cropland Harvested	714, 715	\$608	\$760	\$912
RANGE OF PRODUCTION / BARRELS PER ACRE CRANBERRIES	710	<u>≤80</u> \$1,606	<u>81-121</u> \$2,008	<u>≥122</u> \$2,409
WOODLAND PRODUCTIVE & CHRISTMAS TREES	717	\$64	\$80	\$95
WOODLAND, NONPRODUCTIVE	722	\$29	\$29	\$29
CROPLAND PASTURED & OTHER CROPLAND Cropland Pastured, Permanent Pasture And Necessary & Related	718, 720	\$115	\$115	\$115

1. Cropland Harvested – This land represents the highest use of land in the agricultural enterprise. All land from which a crop was harvested, or hay was cut, in the current year falls into this category. This includes the land in orchards, vineyards, nurseries, other perennial plantings and greenhouses.
2. Nonproductive Woodlands – The land on the farm, which is devoted to woods primarily due to slope, drainage capacity, soil type or topography.
3. Cropland Pastured & Other Cropland – Cropland used for pasture or grazing or land considered as tillable but is elected to be fallow or in cover crops. It can and often is used to produce crops, but its maximum income may not be realized in a particular year. This category also includes land planted in crops, which were to be harvested after the census year.
4. Permanent Pasture – This land is typically not tillable, best suited for grazing or possibly part of an erosion control program. This category also includes necessary and related lands.

*For information on soil ratings and capabilities please see our web site at www.dls.state.ma.us

Post Office Box 9569, Boston, MA 02144-9569, Tel: 617-626-2300; Fax: 617-626-2330

The following table may serve as an additional guide to determine where the value of a particular parcel might fall with a use range.

Crop Development Time Periods. *

<u>Crop</u>	<u>Development Time Periods</u>
Tobacco	Annual
Truck Garden, Vegetables and Flowers	Annual
Strawberries	1 year
Asparagus	1 year
Cranberries	2 years
Grapes	3 years
Pears	5-6 years
Blueberries	5-6 years
Plums	5-6 years
Apples	6-7 years
Christmas Trees	8 years
Nursery Stock	
Ground Cover	2 years
Deciduous Flowering Shrubs	2-3 years
Broadleaf Evergreen	3-4 years
Shade and Flowering Trees	4-5 years
Evergreens	7-10 years
Shade Trees	8-10 years

* Source: Dr. N.E. Engel, Dept. of Food and Resource Economics, University of Massachusetts, Amherst, 1974.

**RE: FARM ANIMAL EXCISE — FY2008**

To Boards of Assessors:

The Commissioner of Revenue, under the provisions of General Laws Chapter 59, section 8A, has determined the value of farm animals for the purpose of the Farm Animal Excise, as of January 1, 2007, for fiscal year 2008 to be as follows:

MULES	\$100.00
HORSES (BREEDING AND WORKING*)	
Prize Horses**	\$5000.00-\$10,000.00
Horses	\$1,000.00
Ponies	\$500.00
Miniature Horses.....	\$700.00
DAIRY CATTLE	
Cows - Over two years.....	\$700.00
Bulls - Over two years.....	\$700.00
Yearlings - Less than two years.....	\$400.00
BEEF CATTLE	
Cows, Bulls, and Steers.....	\$700.00
Yearlings	\$700.00
OTHER LIVESTOCK	
Swine	\$80.00
Sheep	\$100.00
Goats.....	\$35.00
Llama & Alpaca	\$800.00
Miscellaneous (Buffalo, Deer, Oxen , etc).....	\$250.00-\$700.00
DOMESTIC FOWL	
Chickens	\$2.00
Ducks.....	\$2.00
Geese	\$2.00
Turkeys.....	\$5.00
Ratites (Emu, Ostrich, Rhea)	\$100.00
MINK	\$35.00

*Horses not used for breeding or work should be valued as personal property.

**Prize Horses are those with recognized bloodlines that have been inspected and registered by world-recognized breeding associations to excel in the sport of dressage, show jumping or possess other athletic or genetic excellence.

G.L. Chapter 59, section 8A is not affected by Chapter 89, Acts of 1976. Chapter 89 refers to neat cattle less than three (3) years old held for the personal use and consumption of the owner.



June 20, 1996

Jonathan L. Healy, Commissioner
Department of Food and Agriculture
100 Cambridge Street
Boston, MA 02202

Re: Taxation of Land Subject to an Agricultural Preservation Restriction,
Chapter 780 of the Acts of 1977
Our File No. 96-01

Dear Commissioner Healy:

This letter presents a general statement of this Department's interpretation of the provisions of the Agricultural Preservation Restriction Act relating to the assessment of local property taxes. To the extent that more particular issues arise in this regard, we are always available to respond to inquiries from your office, landowners or local officials.

The Agricultural Preservation Restriction Act was enacted by Chapter 780 of the Acts of 1977 and is found in the General Laws as Chapter 132A, Sections 11A through 11D inclusive. Section 11D of the Act addresses the local taxation of restricted real estate, and expressly provides that land subject to an agricultural preservation restriction, while "actively devoted" to agricultural or horticultural uses as defined in Sections 1 through 5 of Chapter 61A of the General Laws, shall be assessed at values no greater than those determined in accordance with Section 10 of Chapter 61A, i.e., at the agricultural or horticultural "use" value.

In our view, land subject to an agricultural preservation restriction will qualify as "actively devoted" to agricultural or horticultural uses as defined in Chapter 61A provided the size, use and gross sales requirements set forth in Sections 1 through 5 of Chapter 61A are satisfied. Accordingly, while the restricted land continues to satisfy these requirements, i.e., remains "actively devoted" to farming, it will be entitled to be valued and assessed solely on the basis of its agricultural or horticultural "use" as prescribed in Chapter 61A..


For purposes of determining the agricultural use value of restricted land, the Agricultural Preservation Restriction Act expressly refers to Section 10 of Chapter 61A.

This section requires that the land be valued solely on the basis of its agricultural or horticultural use, and that local assessors be guided by the list of ranges of value published annually by the Farmland Valuation Advisory Commission and by their personal knowledge, judgment and experience as to local land values. Consequently, the ranges of value published by the Farmland Valuation Advisory Commission are equally applicable when determining the value of farmland restricted under the Agricultural Preservation Restriction Act.

With respect to administrative matters, although reference is made in the Agricultural Preservation Restriction Act to certain sections of Chapter 61A, formal classification of restricted land under Chapter 61A is not required. Consequently, the requirements and provisions of Chapter 61A which are not specifically referred to in the Agricultural Preservation Restriction Act, such as the annual application requirement, the lien recording requirements and the conveyance and roll-back tax provisions, are not applicable to land subject to an agricultural preservation restriction. As previously mentioned, however, the Agricultural Preservation Restriction Act requires that the restricted land, while farmed, be assessed in accordance with the values prescribed by the F.V.A.C. for the various categories of crops and agricultural uses. Accordingly, an owner of agricultural preservation restriction land should annually provide the assessors with specific information as to the particular agricultural uses or crops upon the land and the acreage devoted thereto in the current year. The assessors, in turn, should use this information to determine and assign the appropriate values as recommended by the Farmland Valuation Advisory Commission for the various categories of agricultural land.

I hope this information proves helpful. If any questions remain after a review of the enclosed materials or additional clarification is required, please do not hesitate to write or call.

Very truly yours,


Harry M. Grossman
Acting Deputy Commissioner

HMG/jeb
encs.

Massachusetts Department of Revenue Division of Local Services
Mitchell Adams, Commissioner Harry M. Grossman, Acting Deputy Commissioner



June 20, 1996

Richard K. Hubbard
Assistant Commissioner
Department of Food and Agriculture
100 Cambridge Street
Boston, MA 02202

Re: Agricultural Preservation Restriction Act
Summary Letter
Our File No. 96-01

Dear Assistant Commissioner Hubbard:

Enclosed please find a letter summarizing our understanding of the local property tax assessment aspects of the Agricultural Preservation Restriction Act. I apologize for any delay in providing you with this response.

As you apparently wish to have this available for distribution when necessary, I have addressed it to Commissioner Healy. Also, if there are any points that you feel require further discussion or consideration, please do not hesitate to contact me.

One issue that arose recently, but was not addressed because of its particularity, related to the implementation date of the reduced values for land newly restricted under the A.P.R.A. In the Commonwealth, January 1 is the assessment date for the ensuing fiscal year, and a legal restriction such as an agricultural preservation restriction would have to be acquired and recorded at the Registry of Deeds prior to such date in order to be effective for local property tax assessment purposes in the ensuing fiscal year. For example, if the reduced values resulting from a restriction were to be effective for fiscal year 1997 (July 1, 1996 through June 30, 1997), the restriction would have to be on record at the Registry of Deeds on or before January 1, 1996. If the restriction were not recorded until after January 1, 1996, the reduced values could not be implemented until fiscal year 1998. As this issue arose recently, I thought I would simply mention it herein.

I hope this information proves helpful. If I may be of any additional assistance in this or any other matter, please do not hesitate to contact me.

Very truly yours,


Harry M. Grossman
Acting Deputy Commissioner

HMG/jeb
enc.

YOUTOWN

NAME OF CITY OR TOWN

CERTIFICATE OF PENALTY TAX

FOR

CLASSIFIED FOREST-AGRICULTURAL OR HORTICULTURAL-RECREATIONAL LAND

OFFICE OF THE BOARD OF ASSESSORS

9/28/07
DATE

if no Application
And not classified
for FY 2008

The Board of Assessors hereby certifies the applicable tax for removing the real property described below from classification as forest ☐ agricultural or horticultural ☒ recreational ☐ land under General Laws Chapter 61 ☐ 61A ☒ 61B ☐.

Assessed Owner: **JANE AND JOHN DOE** Current Owner (if different):

Address: 101 MEADOW AVE., YOURTOWN MA.

First Year of Classification: EY 2000

Statement of Lien Filed: 10/15/98 Book and Page: B. 2745 / P. 395

Assessors Parcel Identification: 30-1-A

Acres Currently Classified: 22.5 Acres Being Removed from Classification: 22.5

Description of Property Being Removed from Classification: (description...)

☐ **WITHDRAWAL TAX**

FISCAL YEAR	FULL VALUE TAX	LAND TAX	PRODUCTS TAX	DIFFERENCE	INTEREST	TOTAL
-------------	----------------	----------	--------------	------------	----------	-------

☐ CONVEYANCE TAX

Sales Price ☐ Fair Market Value ☐

Applicable Percentage

Tax Due

☒ **ROLL-BACK TAX**

*** NOTE: ***

INTEREST = 0 / TOTAL

NEW: 5 %
Simple interest
will be Added
for each year
back to YEAR
OF ASSESSMENT.

THIS PARCEL
EXEMPT-
"Grandfathered"
TAX DUE
No interest"

TAX DUE

No interview

TAX DUE

CERTIFICATE FEE

TOTAL DUE

PAYMENT OF

RECEIVED ON

1

19.

BOARD OF ASSESSORS

COLLECTOR OF TAXES

OCTOBER 1993
ASSESSORS' FORMS REVISIONS
CLASSIFIED LAND SERIES

<u>Form</u>	<u>No.</u>	<u>Action</u>
1. Application for Forest - Agricultural or Horticultural - Recreational Land Classification	CL-1	Replaces AH-1, RL-1
2. Property Owners' Acknowledgement of Rights and Obligations under Classified Forest Land Program	CL-1(61)	New
3. Property Owners' Acknowledgement of Rights and Obligations Under Classified Agricultural/Horticultural Land Program	CL-1(61A)	New
4. Property Owners' Acknowledgment of Rights and Obligations Under Classified Recreational Land Program	CL-1(61B)	New
5. Notice of Action on Application for Forest - Agricultural or Horticultural - Recreational Land Classification	CL-2	New
6. Classified Forest - Agricultural or Horticultural - Recreational Land Tax Lien	CL-3	Replaces 17D, A/H 2, RL-2
7. Return of Forest Products Cut From Classified Forest Land	CL-4	Replaces 17C, 17E
8. Notice of Failure to File Return of Forest Products Cut From Classified Forest Land	CL-5	New
9. Certificate of Penalty Tax for Classified Forest - Agricultural or Horticultural - Recreational Land	CL-6	New
10. Application to Modify a Decision - Abate a Tax on Classified Forest - Agricultural or Horticultural - Recreational Land	CL-7	New
11. Notice of Action on Application to Modify a Decision - Abate a Tax on Classified Forest - Agricultural or Horticultural - Recreational Land	CL-8	New
12. Release of Classified Forest - Agricultural or Horticultural - Recreational Land Tax Lien	CL-9	Replaces 292RL

THE COMMONWEALTH OF MASSACHUSETTS

NAME OF CITY OR TOWN

OFFICE OF THE BOARD OF ASSESSORS

NOTICE OF ACTION

ON

APPLICATION FOR FOREST-AGRICULTURAL OR HORTICULTURAL-RECREATIONAL LAND CLASSIFICATION

DATE

This notice informs you of the action taken by the Board of Assessors on your application of _____, 19____
for the valuation, assessment and taxation of the property described below as classified forest ☐ agricultural or horticultural ☐
recreational ☐ land under the provisions of General Laws Chapter 61 ☐ 61A ☐ 61B ☐.

☐ All ☐ Part ☐ of your application was allowed by vote ☐ inaction ☐ of the assessors on _____, 19____.
This classification is effective as of January 1, 19____ for the fiscal year beginning July 1, 19____.

☐ All ☐ Part ☐ of your application was disallowed by vote ☐ inaction ☐ of the assessors on _____, 19____
for the following reason(s):

If all or part of your application was disallowed, you may appeal that decision by filing a notice with:

- ☐ The State Forester, by certified mail with a copy to the Board of Assessors, by December 1, 19____. (Forest Land)
☐ The Board of Assessors within 60 days of the date of this notice. (Agricultural or Horticultural Land or Recreational Land)

30/60 review!!

Location	Parcel Identification (Assessors' Map-Block-Lot)	Deed Reference (Book & Page)	Total Acres	Classified Acres	Disallowed Acres
----------	---	---------------------------------	-------------	---------------------	---------------------

_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

BOARD OF ASSESSORS

of _____

ASSESSORS' USE ONLY		
61	61A	61B
Date Received Application No.		

THE COMMONWEALTH OF MASSACHUSETTS

NAME OF CITY OR TOWN

**APPLICATION TO MODIFY A DECISION ☐
ABATE A TAX ☒**

CLASSIFIED FOREST ☐ AGRICULTURAL OR HORTICULTURAL ☐ RECREATIONAL ☐ LAND
General Laws Chapter 61 §3 - 61A §19 - 61B §14

INSTRUCTIONS: Complete all sections. Please print or type.

A. TAXPAYER INFORMATION.

Name of Applicant _____
Mailing Address _____
Telephone Number _____

B. PROPERTY IDENTIFICATION.

Location	Parcel Identification (Assessors' Map-Block-Lot)	Deed Reference (Book & Page)	Total Acres	Disputed Acres
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Type of Classification: Forest ☐ Agricultural or Horticultural ☐ Recreational ☐

C. ACTION SOUGHT. Check the action you are seeking from the Board of Assessors and provide the requested information.

☐ **MODIFICATION**

Type of Decision: Disallowance of Application ☐ Other (Specify) ☐
Date of Decision _____
Date You Received Notice of Decision _____
Reason for Modification _____

☐ **ABATEMENT**

Type of Tax: Land ☐ Products ☐ Withdrawal ☐ Conveyance ☐ Roll-back ☐
Date/Fiscal Year Assessed _____
Date You Received Tax Bill _____
Reason for Abatement _____

D. SIGNATURE. Sign here to complete the application.

Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, this application and all accompanying documents and statements are true, correct and complete.

Your Signature

Date

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

DISPOSITION OF APPLICATION (FOR ASSESSORS' USE ONLY)	
GRANTED <input type="checkbox"/>	DENIED <input type="checkbox"/> Reason _____
Date Voted _____	BOARD OF ASSESSORS
Date Notice Sent _____	_____
Appeal _____	_____
Date Filed _____	_____
Decision _____	Date _____
Settlement _____	

THE FILING OF THIS APPLICATION DOES NOT STAY THE COLLECTION OF ANY TAX. TO AVOID ANY LOSS OF APPEAL RIGHTS OR ADDITION OF INTEREST OR OTHER COLLECTION CHARGES, THE TAX SHOULD BE PAID AS ASSESSED.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

NAME OF CITY OR TOWN

OFFICE OF THE BOARD OF ASSESSORS

NOTICE OF ACTION

ON

APPLICATION TO MODIFY A DECISION OR ABATE A TAX

CLASSIFIED FOREST-AGRICULTURAL OR HORTICULTURAL-RECREATIONAL LAND

DATE

This notice informs you of the action taken by the Board of Assessors on your application of _____, 19____
to modify a decision regarding ☐ the land described below
abate a tax assessed on ☐
under the provisions of General Laws Chapter 61 ☐ 61A ☐ 61B ☐, classified forest ☐ agricultural or horticultural ☐
recreational ☐ land.

☐ The assessors voted on _____, 19____ to modify our decision not to classify all ☐ part ☐ of the land.
Classification of the land will be effective for the fiscal year beginning July 1, 19____.

☐ The assessors voted on _____, 19____ to grant an abatement as follows:

Type of Tax	Date Assessed	Assessed Tax	Amount Abated	Adjusted Tax
-------------	---------------	--------------	---------------	--------------

☐ The assessors voted on _____, 19____ to disallow your application for the following reason(s):

☐ The assessors took no action on your application.

You may appeal this decision to the Appellate Tax Board. The appeal must be filed within 30 days of the date you are notified of the decision, or 3 months from the date your application was filed with the assessors, whichever is later. If your appeal concerns an annual property tax on classified agricultural or horticultural land under General Laws Chapter 61A or recreational land under General Laws Chapter 61B, you must have paid the tax for the Appellate Tax Board to hear the appeal.

Location	Parcel Identification (Assessors' Map-Block-Lot)	Deed Reference (Book & Page)	Total Acres	Disputed Acres
----------	---	---------------------------------	-------------	-------------------

BOARD OF ASSESSORS

of _____

Chapter 394 of the Acts of 2006

AN ACT RELATIVE TO THE TAXATION OF FOREST, FARM, AND RECREATION LAND.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same as follows:

SECTION 1. The definition of “class two, open-space” of subsection (b) of section 2A of chapter 59 of the General Laws, as appearing in the 2004 Official Edition, is hereby amended by adding the following sentence:- In a city or town that has elected to adopt section 2A of chapter 61, section 4A of chapter 61A or section 2A of chapter 61B, class two, open-space shall include land taxable under chapter 61, 61A or 61B.

SECTION 2. Section 1 of chapter 61 of the General Laws, as so appearing, is hereby amended by striking out the definition of “Forest land,” and inserting in place thereof the following definition:-

“Forest land”, land devoted to the growth of forest products. Upon application, the state forester may allow accessory land devoted to other non-timber uses to be included in certification.

SECTION 3. Said section 1 of said chapter 61, as so appearing, is hereby further amended by striking out the definition of “Forest products” and inserting in place thereof the following definition:-

“Forest products”, wood, timber, Christmas trees, other tree forest growth and any other product produced by forest vegetation.

SECTION 4. Said section 1 of said chapter 61, as so appearing, is hereby further amended by striking out the definition of “Owner” and inserting in place thereof the following definition:-

“Owner”, person, persons, or another legal entity holding title to a parcel of forest land.

SECTION 5. Said section 1 of said chapter 61, as so appearing, is hereby further amended by striking out the definition of “Parcel” and inserting in place thereof the following definition:-

“Parcel”, land held by the same owner under a deed of title which has no encumbrance incompatible with this chapter.

SECTION 6. Said section 1 of said chapter 61, as so appearing, is hereby further amended by striking out the definition of “Stumpage value”.

SECTION 7. Section 2 of said chapter 61, as so appearing, is hereby amended by striking out the first paragraph and inserting in place thereof the following 2 paragraphs:-

Except as otherwise herein provided, all forest land, parcels of not less than 10 contiguous acres in area, used for forest production shall be classified by the assessors as forest land upon written application sufficient for identification and certification by the state forester. Such application shall be accompanied by a forest management plan. The state forester will have sole responsibility for review and certification with regard to forest land and forest production.
The rate of tax applicable to certified forest land shall be the rate determined to be applicable to class three, commercial property under chapter 59.

SECTION 8. The third paragraph of said section 2 of said chapter 61, as so appearing, is hereby amended by striking out the second sentence.

SECTION 9. Said section 2 of said chapter 61, as so appearing, is hereby further amended by striking out, in line 41, the word “September” and inserting in place thereof the following word:- October.

SECTION 10. The fifth paragraph of said section 2 of said chapter 61, as so appearing, is hereby amended by striking out the last sentence and inserting in place thereof the following sentence:- Classification shall take effect on January first of the year following certification and taxation under this chapter and shall commence with the fiscal year beginning after said January first.

SECTION 11. Said section 2 of said chapter 61, as so appearing, is hereby further amended by striking out the sixth paragraph.

SECTION 12. Said chapter 61 is hereby further amended by inserting after section 2 the following section:-

Section 2A. In a city or town that accepts this section, the rate of tax applicable to certified forest land shall be the rate determined to be applicable to class two, open space.

SECTION 13. Said chapter 61 is hereby further amended by striking out section 3, as appearing in the 2004 Official Edition, and inserting in place thereof the following section:-

Section 3. For general property tax purposes, the value of land that is actively devoted to forest production use during the tax year in issue and has not been used for purposes incompatible with forest production in the 2 immediately preceding tax years, shall, upon application of the owner of that land and approval of that application, be the value that the land has for forest production purposes.

The board of assessors of a city or town, in valuing land with respect to which timely application has been made and approved as provided in this chapter, shall consider only those indicia of value which the land has for forest production. The board, in establishing the use value of land, shall use the list of ranges published under section 11 of chapter 61A and its personal knowledge, judgment and experience as to forest land values, but these factors shall be limited to data specific to forest production.

The land tax shall be committed to the collector for collection in the same manner as taxes assessed under chapter 59. The collector shall notify the person assessed of the amount of the tax in the manner provided in section 3 of chapter 60. For the collection of taxes under this chapter the collector shall have all the remedies provided by chapter 60. Taxes so assessed shall be due and payable on October first of the year in which the return is required to be made, and, if not paid on or before November first of the year of assessment, or within 30 days after notification of the taxes if the notice is given after October first, shall bear interest at the rate as provided in section 57 of chapter 59. Any person aggrieved by the assessment of a tax under this section may, within 30 days after the date of notice of the tax, apply in writing to the assessors upon a form approved by the commissioner of revenue for abatement of that tax, and if the assessors, after hearing, find that the tax is excessive, they shall abate it in whole or in part. If the tax has been paid, the town treasurer shall repay to the person assessed the amount of the abatement with interest on that amount at the current rate provided in section 69 of said chapter 59. Any person aggrieved by the refusal of the assessors to abate a tax in whole or in part or by their failure to act upon an application may appeal to the appellate tax board within 30 days after the date of notice of decision of the assessors or within 3 months after the date of the application for abatement, whichever date is later. Any overpayment of tax determined by decision of the appellate tax board shall be reimbursed by the town treasurer with interest at the current rate as provided in said section 69.

SECTION 14. Said chapter 61 is hereby further amended by striking out section 4, as so appearing, and inserting in place thereof the following section:-

Section 4. All buildings located on land which is valued, assessed and taxed on the basis of its forest production use in accordance with this chapter and all land occupied by a dwelling or regularly used for family living shall be valued, assessed and taxed by the same standards, methods and procedures as other taxable property.

SECTION 15. Said chapter 61 is hereby further amended by striking out section 5, as so appearing, and inserting in place thereof the following section:-

Section 5. Land qualifying for valuation, assessment and taxation under this chapter shall be subject to special assessments or betterment assessments to the pro rata extent that the service or facility financed by the assessment is used for improving the forest production use capability of the land or for the personal benefit of the owner of the land. These assessments shall, upon application, be suspended during the time the land is in forest production use and shall become due and payable as of the date when the use of the land is changed. Payment of the assessment and interest on it shall be made in accordance with section 13 of chapter 80, but interest shall be computed from the date of the change in use. In the event only a portion of a tract of land which benefits from a suspension of payment is changed from this use, the assessment shall become due and payable as of the date when the use was changed only to the extent of and in the proportion that the frontage of that portion bears to the street frontage of the entire tract of land which originally benefited from a suspension of payment. Upon receipt of full payment of a portion of a suspended assessment, the tax collector shall dissolve the lien for the assessment insofar as it affects the portion of the land changed from forest production use. The lien for the portion of the original assessment which remains unpaid shall continue and remain in full force and effect until dissolved in accordance with law. A request for a release shall be made in writing to the tax collector and shall be accompanied by a plan and any other information that is required in the case of a request for a division of an assessment under section 4.

SECTION 16. Said chapter 61 is hereby further amended by striking out section 6, as so appearing, and inserting in place thereof the following section:-

Section 6. Any land in forest production use which is valued, assessed and taxed under this chapter, if sold for other use within a period of 10 years after the date of its acquisition or after the earliest date of its uninterrupted use by the current owner in forest production, whichever is earlier, shall be subject to a conveyance tax applicable to the total sales price of that land, which tax shall be in addition to taxes that may be imposed under any other law. Notwithstanding the previous sentence, no conveyance tax shall be assessed if the land involved, or a lesser interest in that land, is acquired for a natural resource purpose by the city or town in which it is situated, by the commonwealth or by a nonprofit conservation organization, but if any portion of the land is sold or converted to commercial, residential or industrial use within 5 years after acquisition by a nonprofit conservation organization, the conveyance tax shall be assessed against the nonprofit conservation organization in the amount that would have been assessed at the time of acquisition of the subject parcel by the nonprofit conservation organization had such transaction been subject to a conveyance tax. The conveyance tax shall be assessed on only that portion of land whose use has changed. The conveyance tax shall be at the following rate: 10 per cent if sold within the first year of ownership; 9 per cent if sold within the second year of ownership; 8 per cent if sold within the third year of ownership; 7 per cent if sold within the fourth year of ownership; 6 per cent if sold within the fifth year of ownership; 5 per cent if sold within the sixth year of ownership; 4 per cent if sold within the seventh year of ownership; 3 per cent if sold within the eighth year of ownership; 2 per cent if sold within the ninth year of ownership; and 1 per cent if sold within the tenth year of ownership. No conveyance tax shall be imposed under this section after the end of the tenth year of ownership. The conveyance tax shall be due and payable by the grantor at the time of transfer of the property by deed or other instrument of conveyance and shall be payable to the tax collector of the city or town in which the property is entered upon the tax list, but in the case of taking by eminent domain, the value of the property taken shall be determined in accordance with chapter 79, and the amount of conveyance tax, if any, shall be added as an added value. If there is filed with the board of assessors an affidavit by the purchaser that the land is being purchased for forest production use, no conveyance tax shall be payable by the seller by reasons of the sale, but if the land is not in fact continued in this use for at least 5 consecutive years, the purchaser shall be liable for any conveyance tax that would have been payable on the sale as a sale for other use. The conveyance tax shall be assessed on only that portion of land for which the use has changed.

Except with respect to eminent domain takings, this section shall not be applicable to the following: mortgage deeds; deeds to or by the city or town in which the land is located; deeds which correct, modify, supplement or confirm a deed previously recorded; deeds between husband and wife and parent and child when no consideration is received; tax deeds; deeds releasing any property which is a security for a debt or other obligation; deeds for division of property between owners without monetary consideration; foreclosures of mortgages and conveyances by the foreclosing parties; deeds made under a merger of a corporation or by a subsidiary corporation to its parent corporation for no consideration other than the

cancellation and surrender of capital stock of the subsidiary which do not change beneficial ownership; and property transferred by devise or otherwise as a result of death.

A nonexempt transfer after any exempt transfer or transfers shall be subject to this section. Upon the nonexempt transfer, the date of acquisition by the grantor, for purposes of this section, shall be considered to be the date of the last preceding transfer not excluded by the foregoing provisions from application of this section, but in the case of transfer by a grantor who has acquired the property from a foreclosing mortgagee, the date of acquisition shall be considered to be the date of the acquisition. Any land in forest production use which is valued, assessed and taxed under this chapter, if changed by the owner of the land to another use within a period of 10 years after the date of its acquisition by that owner, shall be subject to the conveyance tax applicable under this section at the time of the change in use as if there had been an actual conveyance, and the value of the land for the purpose of determining a total sales price shall be fair market value as determined by the board of assessors of the city or town involved for all other property.

If any tax imposed under this section should not be paid, the collector of taxes shall have the same powers and be subject to the same duties with respect to these taxes as in the case of the annual taxes upon real estate, and the law in regard to the collection of the annual taxes, the sale of land for the nonpayment of taxes and redemption shall apply to these taxes.

No conveyance tax imposed by this section will be assessed on land that is considered to be in agricultural use under sections 1 and 3 of chapter 61A, in horticultural use under sections 2 and 3 of said chapter 61A or recreational land under section 1 of chapter 61B.

SECTION 17. Said chapter 61 is hereby further amended by striking out section 7, as so appearing, and inserting in place thereof the following section:-

Section 7. Whenever land which is valued, assessed and taxed under this chapter no longer meets the definition of forest land, it shall be subject to additional taxes, in this section called roll-back taxes, in the tax year in which it is disqualified and in each of the 4 immediately preceding tax years in which the land was so valued, assessed and taxed, but these roll-back taxes shall not apply unless the amount of the taxes, as computed under this section, exceeds the amount, imposed under section 6 and, in that case, the land shall not be subject to the conveyance tax imposed under said section 6. For each tax year, the roll-back tax shall be an amount equal to the difference, if any, between the taxes paid or payable for that tax year in accordance with this chapter and the taxes that would have been paid or payable in that tax year had the land been valued, assessed and taxed without regard to these provisions.

If, at the time during a tax year when a change in land use has occurred, the land is not valued, assessed and taxed under this chapter, then the land shall be subject to roll-back taxes only for those years of the 5 immediately preceding years in which the land was valued, assessed and taxed under this chapter.

In determining the amount of roll-back taxes on land which has undergone a change in use, the board of assessors shall ascertain the following for each of the roll-back tax years involved:-

- (a) the full and fair value of the land under the valuation standard applicable to other land in the city or town;
- (b) the amount of the land assessment for the particular tax year;
- (c) the amount of the additional assessment on the land for the particular tax year by deducting the amount of the actual assessment on the land for that year from the amount of the land assessment determined under subsection (a); and
- (d) the amount of the roll-back tax for that tax year by multiplying the amount of the additional assessment determined under subsection (c) by the general property tax rate of the city or town applicable for that tax year.

Roll-back taxes will be subject to simple interest at a rate of 5 per cent per annum. If the board of assessors determines that the total amount of roll-back taxes to be assessed under this section, before the addition of any interest, as provided for in the preceding paragraph, would be less than \$10, no tax shall be assessed.

No roll-back tax imposed by this section will be assessed on land that meets the definition of land in

agricultural use under sections 1 and 3 of chapter 61A or the definition of land in horticultural use under sections 2 and 3 of said chapter 61A or the definition of recreational land under section 1 of chapter 61B. Land retained as open space as required for the mitigation of a development shall be subject to the roll-back taxes imposed by this section.

SECTION 18. Said chapter 61 is hereby amended by striking out section 8, as so appearing, and inserting in place thereof the following section:-

Section 8. Land taxed under this chapter shall not be sold for, or converted to, residential, industrial or commercial use while so taxed or within 1 year after that time unless the city or town in which the land is located has been notified of the intent to sell for, or to convert to, that other use.

The discontinuance of forest certification shall not, in itself, for the purposes of this section, be considered a conversion. Specific use of land for a residence for the owner, the owner's spouse or a parent, grandparent, child, grandchild, or brother or sister of the owner, or surviving husband or wife of any deceased such relative, or for living quarters for any persons actively employed full-time in the forest use of that land, shall not be a conversion for the purposes of this section, and a certificate of the board of assessors, recorded with the registry of deeds, shall conclusively establish that particular use.

Any notice of intent to sell for other use shall be accompanied by a statement of intent to sell, a statement of proposed use of the land, the location and acreage of land as shown on a map drawn at the scale of the assessors map in the city or town in which the land is situated, and the name, address and telephone number of the landowner.

Any notice of intent to sell for other use shall be accompanied by a certified copy of an executed purchase and sale agreement specifying the purchase price and all terms and conditions of the proposed sale, which is limited to only the property classified under this chapter, and which shall be a bona fide offer as described below.

Any notice of intent to sell for other use shall also be accompanied by any additional agreements or a statement of any additional consideration for any contiguous land under the same ownership, and not classified under this chapter, but sold or to be sold contemporaneously with the proposed sale. For the purposes of this chapter, a bona fide offer to purchase shall mean a good faith offer, not dependent upon potential changes to current zoning or conditions or contingencies relating to the potential for, or the potential extent of, subdivision of the property for residential use or the potential for, or the potential extent of development of the property for industrial or commercial use, made by a party unaffiliated with the landowner for a fixed consideration payable upon delivery of the deed.

Any notice of intent to convert to other use shall be accompanied by a statement of intent to convert, a statement of proposed use of the land, the location and acreage of land as shown on a map drawn at the scale of the assessors map in the city or town in which the land is situated, the name, address and telephone number of the landowner and the landowner's attorney, if any.

The notice of intent to sell or convert shall be sent by the landowner, by certified mail or hand-delivered, to the mayor and city council of a city, or board of selectmen of a town, and in the case of either a city or a town, to its board of assessors, to its planning board and conservation commission, if any, and to the state forester.

A notarized affidavit that the landowner has mailed or delivered a notice of intent to sell or convert shall be conclusive evidence that the landowner has mailed the notice in the manner and at the time specified. Each affidavit shall have attached to it a copy of the notice of intent to which it relates.

The notice of intent to sell or convert shall be considered to have been duly mailed if addressed to the mayor and city council or board of selectmen in care of the city or town clerk; to the planning board and conservation commission if addressed to them directly; to the state forester if addressed to the commissioner of the department of conservation and recreation and to the assessors if addressed to them directly.

If the notice of intent to sell or convert does not contain all of the material as described above, then the town or city, within 30 days after receipt, shall notify the landowner in writing that the notice is insufficient and does not comply.

For a period of 120 days after the day following the latest date of deposit in the United States mail of any notice which complies with this section, the city or town shall have, in the case of intended sale, a first refusal option to meet a bona fide offer to purchase the land.

In the case of intended or determined conversion not involving sale, the municipality shall have an option to purchase the land at full and fair market value to be determined by an impartial appraisal performed by a certified appraiser hired at the expense of the municipality or its assignee, the original appraisal to be completed and delivered to the landowner within 30 days after the notice of conversion to the municipality. In the event that the landowner is dissatisfied with the original appraisal, the landowner may, at the landowner's expense, contract for a second appraisal, the second appraisal to be completed within 60 days after the delivery of the notice to convert. If, after completion of the second appraisal, the parties cannot agree on a consideration, the parties shall contract with a mutually acceptable appraiser for a third appraisal whose cost will be borne equally by both parties. The third appraisal shall be delivered to both parties within 90 days after the notice of conversion to the municipality and shall be the final determination of consideration. Upon agreement of a consideration, the city or town shall then have 120 days to exercise its option. During the appraisal process, the landowner may revoke the intent to convert at any time and with no recourse to either party.

This option may be exercised only after a public hearing followed by written notice signed by the mayor or board of selectmen, mailed to the landowner by certified mail at such address as may be specified in the notice of intent. Notice of the public hearing shall be given in accordance with section 23B of chapter 39.

The notice of exercise shall also be recorded at the registry of deeds and shall contain the name of the record owner of the land and description of the premises adequate for identification of it.

The notice to the landowner of the city or town's election to exercise its option shall be accompanied by a proposed purchase and sale contract or other agreement between the city or town and the landowner which, if executed, shall be fulfilled within a period of not more than 90 days after the date the contract or agreement, endorsed by the landowner, is returned by certified mail to the mayor or board of selectmen, or upon expiration of any extended period the landowner has agreed to in writing, whichever is later.

At the public hearing or a further public hearing, the city or town may assign its option to a nonprofit conservation organization or to the commonwealth or any of its political subdivisions under terms and conditions that the mayor or board of selectmen may consider appropriate. Notice of the public hearing shall be given in accordance with section 23B of chapter 39.

The assignment shall be for the purpose of maintaining no less than 70 per cent of the land in use as forest land as defined in section 1 of this chapter, as agricultural and horticultural land as defined in sections 1 and 2 of chapter 61A or as recreation land as defined in section 1 of chapter 61B, and in no case shall the assignee develop a greater proportion of the land than was proposed by the developer whose offer gave rise to the assignment. All land other than land that is to be developed shall then be bound by a permanent deed restriction that meets the requirements of chapter 184.

If the first refusal option has been assigned to a nonprofit conservation organization or to the commonwealth or any of its political subdivisions as provided in this section, the mayor or board of selectmen shall provide written notice of assignment to the landowner.

The notice of assignment shall state the name and address of the organization or agency of the commonwealth which will exercise the option in addition to the terms and conditions of the assignment. The notice of assignment shall be recorded with the registry of deeds.

Failure to record either the notice of exercise or the notice of assignment within the 120 day period shall be conclusive evidence that the city or town has not exercised its option.

If the option has been assigned to a nonprofit conservation organization or to the commonwealth or any of its political subdivisions, the option may be exercised by the assignee only by written notice to the landowner signed by the assignee, mailed to the landowner by certified mail at the address that is specified in the notice of intent. The notice of exercise shall also be recorded with the registry of deeds and shall contain the name of the record owner of the land and description of the premises adequate for identification of them.

The notice of exercise to the landowner shall be accompanied by a proposed purchase and sale contract or other agreement between the assignee and landowner which, if executed, shall be fulfilled within a period of not more than 90 days, or upon expiration of any extended period the landowner has agreed to in writing, from the date the contract or agreement, endorsed by the landowner, is returned by certified mail to the assignee.

During the 120 day period, the city or town or its assignees, shall have the right, at reasonable times and upon reasonable notice, to enter upon said land for the purpose of surveying and inspecting said land, including but not limited to soil testing for purposes of Title V and the taking of water samples.

The city or town or its assignee shall have all rights assigned to the buyer in the purchase and sales agreement contained in the notice of intent.

If the city or town elects not to exercise the option, and not to assign its right to exercise the option, the city or town shall send written notice of non-exercise signed by the mayor or board of selectmen to the landowner by certified mail at the address that is specified in the notice of intent. The notice of non-exercise shall contain the name of the owner of record of the land and description of the premises adequate for identification of them, and shall be recorded with the registry of deeds.

No sale or conversion of the land shall be consummated until the option period has expired or the notice of non-exercise has been recorded with the registry of deeds, and no sale of the land shall be consummated if the terms of the sale differ in any material way from the terms of the purchase and sale agreement which accompanied the bona fide offer to purchase as described in the notice of intent to sell except as provided in this section.

This section shall not apply to a mortgage foreclosure sale, but the holder of a mortgage shall, at least 90 days before a foreclosure sale, send written notice of the time and place of the sale to the parties in the manner described in this section for notice of intent to sell or convert, and the giving of this notice may be established by an affidavit as described in this section.

SECTION 19. Chapter 61A of the General Laws is hereby amended by striking out section 2, as so appearing, and inserting in place thereof the following section:-

Section 2. Land shall be considered to be in horticultural use when primarily and directly used in raising fruits, vegetables, berries, nuts and other foods for human consumption, feed for animals, tobacco, flower, sod, trees, nursery or greenhouse products, and ornamental plants and shrubs for the purpose of selling these products in the regular course of business; or when primarily and directly used in raising forest products under a certified forest management plan, approved by and subject to procedures established by the state forester, designed to improve the quantity and quality of a continuous crop for the purpose of selling these products in the regular course of business; or when primarily and directly used in a related manner which is incidental to those uses and represents a customary and necessary use in raising these products and preparing them for market.

SECTION 20. Said chapter 61A is hereby further amended by inserting after section 4 the following section:-

Section 4A. In a city or town that accepts this section, the rate of tax applicable to land actively devoted to agricultural, horticultural or agricultural and horticultural uses shall be the rate determined to be applicable to class two, open space.

SECTION 21. Section 7 of said chapter 61A, as appearing in the 2004 Official Edition, is hereby amended by striking out, in line 3, the words “December thirty-first” and inserting in place thereof the following words:- June thirtieth.

SECTION 22. Section 10 of said chapter 61A, as so appearing, is hereby amended by inserting after the word “values”, in line 8, the following words:- but these factors shall be limited to data specific to the crop or product being grown or produced.

SECTION 23. Section 11 of said chapter 61A, as so appearing, is hereby amended by inserting after the word “agriculture”, in line 3, the following words:- , commissioner of the department of conservation and recreation.

SECTION 24. Said section 11 of said chapter 61A, as so appearing, is hereby further amended by inserting after the word “horticultural”, in line 11, the following words:- or forest land.

SECTION 25. Said section 11 of said chapter 61A, as so appearing, is hereby further amended by striking out, in line 21, the words “from the agricultural purposes fund” and inserting in place thereof the following words:- for the farmland valuation advisory commission.

SECTION 26. Section 12 of said chapter 61A, as so appearing, is hereby amended by inserting after the second sentence the following 2 sentences:- Notwithstanding the previous sentence, no conveyance tax shall be assessed if the land involved, or a lesser interest in that land, is acquired for a natural resource purpose by the city or town in which it is situated, by the commonwealth or by a nonprofit conservation organization, but if any portion of the land is sold or converted to commercial, residential or industrial use within 5 years after acquisition by a nonprofit conservation organization, the conveyance tax shall be assessed against the nonprofit conservation organization in the amount that would have been assessed at the time of acquisition of the subject parcel by the nonprofit conservation organization had that transaction been subject to a conveyance tax. The conveyance tax shall be assessed on only that portion of land on which the use has changed.

SECTION 27. Said section 12 of said chapter 61A, as so appearing, is hereby further amended by striking out the fourth sentence and inserting in place thereof the following 4 sentences:- Said conveyance tax shall be due and payable by the grantor at the time of transfer of the property by deed or other instrument of conveyance and shall be payable to the tax collector of the city or town in which the property is entered upon the tax list. In the case of taking by eminent domain, the value of the property taken shall be determined in accordance with chapter 79, and the amount of conveyance tax, if any, shall be added to that amount as an added value. If there is filed with the board of assessors an affidavit by the purchaser that the land is being purchased for agricultural, horticultural or agricultural and horticultural use, no conveyance tax shall be payable by the seller by reason of the sale, but if the land is not continued in that use for at least 5 consecutive years, the purchaser shall be liable for any conveyance tax that would have been payable on the sale as a sale for other use. The conveyance tax shall be assessed on only that portion of land whose use has changed.

SECTION 28. Section 12 of said chapter 61A, as so appearing, is hereby further amended by adding the following paragraph:-

No conveyance tax will be assessed on land that meets the definition of forest land under section 1 of chapter 61 or the definition of recreational land under section 1 of chapter 61B.

SECTION 29. Section 13 of said chapter 61A, as so appearing, is hereby amended by striking out the first and second sentences and inserting in place thereof the following 2 sentences:- Whenever land which is valued, assessed and taxed under this chapter no longer meets the definition of land actively devoted to

agricultural, horticultural or agricultural and horticultural use, it shall be subject to additional taxes, in this section called roll-back taxes, in the current tax year in which it is disqualified and in those years of the 4 immediately preceding tax years in which the land was so valued, assessed and taxed, but roll-back taxes shall not apply unless the amount of those taxes as computed under this section, exceeds the amount, if any, imposed under section 12 and, in that case, the land shall not be subject to the conveyance tax imposed under said section 12. For each tax year, the roll-back tax shall be an amount equal to the difference, if any, between the taxes paid or payable for that tax year in accordance with this chapter and the taxes that would have been paid or payable in that tax year had the land been valued, assessed and taxed without regard to those provisions.

SECTION 30. Said section 13 of said chapter 61A, as so appearing, is hereby further amended by adding the following 4 paragraphs:-

Roll-back taxes will be subject to a simple interest rate of 5 per cent per annum. Land which is valued, assessed and taxed under this chapter as of July 1, 2006 shall be exempt from any interest if it remains in the same ownership as it was on that date or under the ownership of the original owner's spouse, parent, grandparent, child, grandchild, brother, sister or surviving spouse of any deceased such relative.

If the board of assessors determines that the total amount of roll-back taxes to be assessed under this section, before the addition of any interest, as provided for in the preceding paragraph, would be less than \$10, no tax shall be assessed.

No roll-back tax imposed by this section will be assessed on land that meets the definition of forest land under section 1 of chapter 61 or recreational land under section 1 of chapter 61B.

Land retained as open space as required for the mitigation of development shall be subject to the roll-back taxes imposed by this section.

SECTION 31. Said chapter 61A is hereby further amended by striking out section 14, as so appearing, and inserting in place thereof the following section:-

Section 14. Land taxed under this chapter shall not be sold for, or converted to, residential, industrial or commercial use while so taxed or within 1 year after that time unless the city or town in which the land is located has been notified of the intent to sell for, or to convert to, that other use.

The discontinuance of forest certification shall not, in itself, for the purposes of this section, be considered a conversion. Specific use of land for a residence for the owner, the owner's spouse or a parent, grandparent, child, grandchild, or brother or sister of the owner, or surviving husband or wife of any deceased such relative, or for living quarters for any persons actively employed full-time in the forest use of land, shall not be a conversion for the purposes of this section, and a certificate of the board of assessors, recorded with the registry of deeds, shall conclusively establish that particular use.

Any notice of intent to sell for other use shall be accompanied by a statement of intent to sell, a statement of proposed use of the land, the location and acreage of land as shown on a map drawn at the scale of the assessors map in the city or town in which the land is situated, and the name, address and telephone number of the landowner.

Any notice of intent to sell for other use shall be accompanied by a certified copy of an executed purchase and sale agreement specifying the purchase price and all terms and conditions of the proposed sale, which is limited to only the property classified under this chapter, and which shall be a bona fide offer as described below.

Any notice of intent to sell for other use shall also be accompanied by any additional agreements or a statement of any additional consideration for any contiguous land under the same ownership, and not classified under this chapter, but sold or to be sold contemporaneously with the proposed sale. For the purposes of this chapter, a bona fide offer to purchase shall mean a good faith offer, not dependent upon potential changes to current zoning or conditions or contingencies relating to the potential for, or the

potential extent of, subdivision of the property for residential use or the potential for, or the potential extent of development of the property for industrial or commercial use, made by a party unaffiliated with the landowner for a fixed consideration payable upon delivery of the deed.

Any notice of intent to convert to other use shall be accompanied by a statement of intent to convert, a statement of proposed use of the land, the location and acreage of land as shown on a map drawn at the scale of the assessors map in the city or town in which the land is situated, the name, address and telephone number of the landowner and the landowner's attorney, if any.

The notice of intent to sell or convert shall be sent by the landowner by certified mail or hand delivered to the mayor and city council of a city, or board of selectmen of a town, and in the case of either a city or a town, to its board of assessors, to its planning board and conservation commission, if any, and to the state forester.

A notarized affidavit that the landowner has mailed or delivered a notice of intent to sell or convert shall be conclusive evidence that the landowner has mailed the notice in the manner and at the time specified. Each affidavit shall have attached to it a copy of the notice of intent to which it relates.

The notice of intent to sell or convert shall be considered to have been duly mailed if addressed to the mayor and city council or board of selectmen in care of the city or town clerk; to the planning board and conservation commission if addressed to them directly; to the state forester if addressed to the commissioner of the department of conservation and recreation; and to the assessors if addressed to them directly.

If the notice of intent to sell or convert does not contain all of the material described above, then the town or city, within 30 days after receipt, shall notify the landowner in writing that notice is insufficient and does not comply.

For a period of 120 days after the day following the latest date of deposit in the United States mail of any notice which complies with this section, the city or town shall have, in the case of intended sale, a first refusal option to meet a bona fide offer to purchase the land.

In the case of intended or determined conversion not involving sale, the municipality shall have an option to purchase the land at full and fair market value to be determined by an impartial appraisal performed by a certified appraiser hired at the expense of the municipality or its assignee, the original appraisal to be completed and delivered to the landowner within 30 days after the notice of conversion to the municipality. In the event that the landowner is dissatisfied with the original appraisal, the landowner may, at the landowner's expense, contract for a second appraisal, to be completed within 60 days after the delivery of the notice to convert. If, after completion of the second appraisal, the parties cannot agree on a consideration, the parties will contract with a mutually acceptable appraiser for a third appraisal whose cost will be borne equally by both parties. The third appraisal shall be delivered to both parties within 90 days after the notice of conversion to the municipality and shall be the final determination of consideration. Upon agreement of a consideration, the city or town shall then have 120 days to exercise its option. During the appraisal process, the landowner may revoke the intent to convert at any time and with no recourse to either party.

The option may be exercised only after a public hearing followed by written notice signed by the mayor or board of selectmen, mailed to the landowner by certified mail at the address that is specified in the notice of intent. Notice of public hearing shall be given in accordance with section 23B of chapter 39.

The notice of exercise shall also be recorded at the registry of deeds and shall contain the name of the record owner of the land and description of the premises adequate for identification of them.

The notice to the landowner of the city or town's election to exercise its option shall be accompanied by a proposed purchase and sale contract or other agreement between the city or town and the landowner which, if executed, shall be fulfilled within a period of not more than 90 days after the date the contract or agreement, endorsed by the landowner, is returned by certified mail to the mayor or board of selectmen, or upon expiration of any extended period that the landowner has agreed to in writing, whichever is later.

At the public hearing or a further public hearing, the city or town may assign its option to a nonprofit conservation organization or to the commonwealth or any of its political subdivisions under the terms and conditions that the mayor or board of selectmen may consider appropriate. Notice of public hearing shall be given in accordance with section 23B of chapter 39.

The assignment shall be for the purpose of maintaining no less than 70 per cent of the land in use as forest land as defined in section 1, as agricultural and horticultural land as defined in sections 1 and 2 of chapter 61A or as recreation land as defined in section 1 of chapter 61B, and in no case shall the assignee develop a greater proportion of the land than was proposed by the developer whose offer gave rise to the assignment. All land other than land that is to be developed shall then be bound by a permanent deed restriction that meets the requirements of chapter 184.

If the first refusal option has been assigned to a nonprofit conservation organization or to the commonwealth or any of its political subdivisions as provided in this section, the mayor or board of selectmen shall provide written notice of assignment to the landowner.

The notice of assignment shall state the name and address of the organization or agency of the commonwealth which will exercise the option in addition to the terms and conditions of the assignment. The notice of assignment shall be recorded with the registry of deeds.

Failure to record either the notice of exercise or the notice of assignment within the 120 day period shall be conclusive evidence that the city or town has not exercised its option.

If the option has been assigned to a nonprofit conservation organization or to the commonwealth or any of its political subdivisions, the option may be exercised by the assignee only by written notice to the landowner signed by the assignee, mailed to the landowner by certified mail at the address that is specified in the notice of intent. The notice of exercise shall also be recorded with the registry of deeds and shall contain the name of the record owner of the land and description of the premises adequate for identification of them.

The notice of exercise to the landowner shall be accompanied by a proposed purchase and sale contract or other agreement between the assignee and landowner which, if executed, shall be fulfilled within a period of not more than 90 days, or upon expiration of any extended period the landowner has agreed to in writing, from the date the contract or agreement, endorsed by the landowner, is returned by certified mail to the assignee.

During the 120 day period, the city or town or its assignees, shall have the right, at reasonable times and upon reasonable notice, to enter upon the land for the purpose of surveying and inspecting the land, including, but not limited to, soil testing for purposes of Title V and the taking of water samples.

The city or town or its assignee shall have all rights assigned to the buyer in the purchase and sale agreement contained in the notice of intent.

If the city or town elects not to exercise the option, and not to assign its right to exercise the option, the city or town shall send written notice of nonexercise, signed by the mayor or board of selectmen, to the landowner by certified mail at the address that is specified in the notice of intent. The notice of nonexercise shall contain the name of the owner of record of the land and description of the premises adequate for identification of them and shall be recorded with the registry of deeds.

No sale or conversion of the land shall be consummated until the option period has expired or the notice of nonexercise has been recorded with the registry of deeds, and no sale of the land shall be consummated if the terms of the sale differ in any material way from the terms of the purchase and sale agreement which accompanied the bona fide offer to purchase as described in the notice of intent to sell except as provided in this section.

This section shall not apply to a mortgage foreclosure sale, but the holder of a mortgage shall, at least 90 days before a foreclosure sale, send written notice of the time and place of the sale to the parties in the manner described in this section for notice of intent to sell or convert, and the giving of notice may be established by an affidavit as described in this section.

SECTION 32. Section 16 of said chapter 61A, as so appearing, is hereby amended by inserting after the word “land”, in line 9, the following words:- for the previous 5 years.

SECTION 33. Section 18 of said chapter 61A, as so appearing, is hereby amended by striking out, in lines 6 to 7, inclusive, the words “and interest on account of such suspended special assessments or betterment assessments”.

SECTION 34. Section 18 of said chapter 61A, as so appearing, is hereby further amended by striking out the third sentence.

SECTION 35. Said section 18 of said chapter 61A, as so appearing, is hereby further amended by striking out, in lines 14, 19 and 22, the words “including interest”.

SECTION 36. Said section 18 of said chapter 61A, as so appearing, is hereby further amended by adding the following paragraph:-

Payment of the assessment and interest on it shall be made in accordance with section 13 of chapter 80, but any interest shall be computed from the date of the change in use.

SECTION 37. Section 19 of said chapter 61A, as so appearing, is hereby amended by striking out, in line 9, the word “sixty” and inserting in place thereof the following figure:- 30.

SECTION 38. Section 1 of chapter 61B of the General Laws, as so appearing, is hereby amended by striking out, in line 3, the words “landscaped condition” and inserting in place thereof the following words:- landscaped or pasture condition or in a managed forest condition under a certified forest management plan approved by and subject to procedures established by the state forester.

SECTION 39. Said section 1 of said chapter 61B, as so appearing, is hereby further amended by striking out the words “and target shooting”, in line 17, and inserting in place thereof the following words:- , target shooting and commercial horseback riding and equine boarding.

SECTION 40. Said chapter 61B is hereby further amended by inserting after section 2 the following section:-

Section 2A. In a city or town that accepts this section, the rate of tax applicable to recreational land shall be the rate determined to be applicable to class two, open space.

SECTION 41. Section 4 of said chapter 61B, as appearing in the 2004 Official Edition, is hereby amended by striking out, in lines 2 and 3, the words “December thirty-first” and inserting in place thereof the following words:- June thirtieth.

SECTION 42. Section 6 of said chapter 61B, as so appearing, is hereby amended by adding the following paragraph:-

All recording fees paid under this chapter whether for statements of liens, certificates, releases or otherwise shall be borne by the owner of record of the land.

SECTION 43. Section 7 of said chapter 61B, as so appearing, is hereby amended by striking out the fourth sentence and inserting in place thereof the following 6 sentences:- The conveyance tax shall be due and payable by the grantor at the time of transfer of the property by deed or other instrument of conveyance and shall be payable to the tax collector of the city or town in which the property is entered upon the tax list. In the case of taking by eminent domain, the value of the property taken shall be determined in

accordance with chapter 79, and the amount of conveyance tax, if any, shall be added as an added value. If there is filed with the board of assessors an affidavit by the purchaser that the land is being purchased for recreational use, no conveyance tax shall be payable by the seller by reason of the sale, but if the land is not continued in that use for at least 5 consecutive years, the purchaser shall be liable for any conveyance tax that would have been payable on the sale as a sale for other use. The conveyance tax shall be assessed only on the portion of land whose use has changed. Notwithstanding the foregoing provisions, no conveyance tax shall be assessed if the land involved, or a lesser interest in the land, is acquired for a natural resource purpose by the city or town in which it is situated, by the commonwealth or by a nonprofit conservation organization, but if any portion of the land is sold for or converted to commercial, residential, or industrial use within 5 years of acquisition by a nonprofit conservation organization, the conveyance tax shall be assessed against the nonprofit conservation organization in the amount that would have been assessed at the time of acquisition of the subject parcel by the nonprofit conservation organization had such transaction been subject to a conveyance tax. The conveyance tax shall be assessed only on the portion of land whose use has changed.

SECTION 44. The second paragraph of said section 7 of said chapter 61B, as so appearing, is hereby amended by inserting before the first sentence the following sentence:- Except with respect to eminent domain takings, this section shall not apply to the following: mortgage deeds; deeds to or by the city or town in which the land is located; deeds which correct, modify, supplement or confirm a deed previously recorded; deeds between husband and wife and parent and child when no consideration is received; tax deeds; deeds releasing any property which is a security for a debt or other obligation; deeds for division of property between owners without monetary consideration; foreclosures of mortgages and conveyances by the foreclosing parties; deeds made pursuant to a merger of a corporation or by a subsidiary corporation to a parent corporation for no consideration other than cancellation and surrender of capital stock of the subsidiary which do not change beneficial ownership; and property transferred by devise or other as a result of death.

SECTION 45. Said section 7 of said chapter 61B, as so appearing, is hereby further amended by adding the following paragraph:-

Notwithstanding this section, no conveyance tax imposed by this section will be assessed on land that meets the definition of forest land under section 1 of chapter 61 or the definition of agricultural land under sections 1 and 3 of chapter 61A or the definition of horticultural land under sections 2 and 3 of chapter 61A.

SECTION 46. Section 8 of said chapter 61B, as so appearing, is hereby amended by striking out the first and second sentences and inserting in place thereof the following 3 sentences:- Whenever land which is valued, assessed and taxed under this chapter no longer meets the definition of recreational use, it shall be subject to additional taxes, in this section called roll-back taxes, in the current tax year in which it is disqualified and in each of the 4 immediately preceding tax years in which the land was so valued, assessed and taxed, but the roll-back taxes shall not apply unless the amount of the taxes, as computed under this section, exceeds the amount, if any, imposed under section 7 and, in that case, the land shall not be subject to the conveyance tax imposed under said section 7. For each tax year, the roll-back tax shall be equal to the difference, if any, between the taxes paid or payable for that tax year in accordance with this chapter and the taxes that would have been paid or payable had the land been valued, assessed and taxed without regard to these provisions. Notwithstanding the foregoing provisions, no roll-back taxes shall be assessed if the land involved, or a lesser interest in the land, is acquired for a natural resource purpose by the city or town in which it is situated, by the commonwealth or by a nonprofit conservation organization, but if any portion of the land is sold or converted to commercial, residential, or industrial use within 5 years after acquisition by a nonprofit conservation organization, roll-back taxes shall be assessed against the nonprofit conservation organization in the amount that would have been assessed at the time of acquisition of the subject parcel by the nonprofit conservation organization had the transaction been subject to a roll-back tax.

SECTION 47. Said section 8 of said chapter 61B, as so appearing, is hereby further amended by striking out the last paragraph and inserting in place thereof the following 3 paragraphs:-

Interest on roll-back taxes shall be payable and shall be computed as simple interest at 5 per cent per annum. If the board of assessors determines that the total amount of the roll-back taxes to be assessed under this section, before the addition of any interest as provided for in the preceding paragraph, would be less than \$10, no tax shall be assessed.

No roll-back tax imposed by this section will be assessed on land that meets the definition of forest land under section 1 of chapter 61, agricultural land under sections 1 and 3 of chapter 61A, or horticultural land under sections 2 and 3 of chapter 61A.

Land retained as open space as required for the mitigation of a development shall be subject to the roll-back taxes imposed by this section.

SECTION 48. Said chapter 61B is hereby further amended by striking out section 9, as so appearing, and inserting in place thereof the following section:-

Section 9. Land taxed under this chapter shall not be sold for, or converted to, residential, industrial or commercial use while so taxed or within 1 year after that time unless the city or town in which the land is located has been notified of the intent to sell for, or to convert to, that other use.

The discontinuance of forest certification shall not, in itself, for the purposes of this section, be considered a conversion. Specific use of land for a residence for the owner, the owner's spouse or a parent, grandparent, child, grandchild, or brother or sister of the owner, or surviving husband or wife of any deceased such relative, or for living quarters for any persons actively employed full-time in the forest use of such land, shall not be a conversion for the purposes of this section, and a certificate of the board of assessors, recorded with the registry of deeds, shall conclusively establish that particular use.

Any notice of intent to sell for such other use shall be accompanied by a statement of intent to sell, a statement of proposed use of the land, the location and acreage of land as shown on a map drawn at the scale of the assessors map in the city or town in which the land is situated, and the name, address and telephone number of the landowner.

Any notice of intent to sell for other use shall be accompanied by a certified copy of an executed purchase and sale agreement specifying the purchase price and all terms and conditions of the proposed sale, which is limited to only the property classified under this chapter, and which shall be a bona fide offer as described below.

Any notice of intent to sell for other use shall also be accompanied by any additional agreements or a statement of any additional consideration for any contiguous land under the same ownership, and not classified under this chapter, but sold or to be sold contemporaneously with the proposed sale. For the purposes of this chapter, a bona fide offer to purchase shall mean a good faith offer, not dependent upon potential changes to current zoning or conditions or contingencies relating to the potential for, or the potential extent of, subdivision of the property for residential use or the potential for, or the potential extent of development of the property for industrial or commercial use, made by a party unaffiliated with the landowner for a fixed consideration payable upon delivery of the deed.

Any notice of intent to convert to other use shall be accompanied by a statement of intent to convert, a statement of proposed use of such land, the location and acreage of land as shown on a map drawn at the scale of the assessors map in the city or town in which the land is situated, the name, address and telephone number of the landowner and the landowner's attorney, if any.

The notice of intent to sell or convert shall be sent by the landowner by certified mail or hand delivered to the mayor and city council of a city, or board of selectmen of a town, and in the case of either a city or a town, to its board of assessors, to its planning board and conservation commission, if any, and to the state forester.

A notarized affidavit that the landowner has mailed or delivered a notice of intent to sell or convert shall be conclusive evidence that the landowner has mailed the notice in the manner and at the time specified. Each

affidavit shall have attached to it a copy of the notice of intent to which it relates.

The notice of intent to sell or convert shall be considered to have been duly mailed if addressed to the mayor and city council or board of selectmen in care of the city or town clerk; to the planning board and conservation commission if addressed to them directly; to the state forester if addressed to the commissioner of the department of conservation and recreation and to the assessors if addressed to them directly.

If the notice of intent to sell or convert does not contain all of the material as described above, then the town or city, within 30 days after receipt, shall notify the landowner in writing that notice is insufficient and does not comply.

For a period of 120 days after the day following the latest date of deposit in the United States mail of any notice which complies with this section, the city or town shall have, in the case of intended sale, a first refusal option to meet a bona fide offer to purchase the land.

In the case of intended or determined conversion not involving sale, the municipality shall have an option to purchase the land at full and fair market value to be determined by an impartial appraisal performed by a certified appraiser hired at the expense of the municipality or its assignee, the original appraisal to be completed and delivered to the landowner within 30 days after the notice of conversion to the municipality. In the event that the landowner is dissatisfied with the original appraisal, the landowner may, at the landowner's expense contract for a second appraisal, to be completed within 60 days after the delivery of the notice to convert. If, after completion of the second appraisal, the parties cannot agree on a consideration, the parties will contract with a mutually acceptable appraiser for a third appraisal whose cost will be borne equally by both parties. The third appraisal shall be delivered to both parties within 90 days after the notice of conversion to the municipality and shall be the final determination of consideration. Upon agreement of a consideration, the city or town shall then have 120 days to exercise its option. During the appraisal process, the landowner may revoke the intent to convert at any time and with no recourse to either party.

The option may be exercised only after a public hearing followed by written notice signed by the mayor or board of selectmen, mailed to the landowner by certified mail at the address that is specified in the notice of intent. Notice of the public hearing shall be given in accordance with section 23B of chapter 39. The notice of exercise shall also be recorded at the registry of deeds and shall contain the name of the record owner of the land and description of the premises adequate for identification of them.

The notice to the landowner of the city or town's election to exercise its option shall be accompanied by a proposed purchase and sale contract or other agreement between the city or town and the landowner which, if executed, shall be fulfilled within a period of not more than 90 days after the date the contract or agreement, endorsed by the landowner, is returned by certified mail to the mayor or board of selectmen, or upon expiration of any extended period that the landowner has agreed to in writing, whichever is later.

At the public hearing or a further public hearing, the city or town may assign its option to a nonprofit conservation organization or to the commonwealth or any of its political subdivisions under the terms and conditions that the mayor or board of selectmen may consider appropriate. Notice of the public hearing shall be given in accordance with section 23B of chapter 39.

The assignment shall be for the purpose of maintaining no less than 70 per cent of the land in use as forest land as defined in section 1 of this chapter, as agricultural and horticultural land as defined in sections 1 and 2 of chapter 61A or as recreation land as defined in section 1 of chapter 61B, and in no case shall the assignee develop a greater proportion of the land than was proposed by the developer whose offer gave rise to the assignment. All land other than land that is to be developed shall then be bound by a permanent deed restriction that meets the requirements of chapter 184.

If the first refusal option has been assigned to a nonprofit conservation organization or to the commonwealth or any of its political subdivisions as provided in this section, the mayor or board of

selectmen shall provide written notice of assignment to the landowner.

The notice of assignment shall state the name and address of the organization or agency of the commonwealth which will exercise the option in addition to the terms and conditions of the assignment. The notice of assignment shall be recorded with the registry of deeds.

Failure to record either the notice of exercise or the notice of assignment within the 120 day period shall be conclusive evidence that the city or town has not exercised its option.

If the option has been assigned to a nonprofit conservation organization or to the commonwealth or any of its political subdivisions, the option may be exercised by the assignee only by written notice to the landowner signed by the assignee, mailed to the landowner by certified mail at the address that is specified in the notice of intent.

The notice of exercise shall also be recorded with the registry of deeds and shall contain the name of the record owner of the land and description of the premises adequate for identification of them.

The notice of exercise to the landowner shall be accompanied by a proposed purchase and sale contract or other agreement between the assignee and landowner which, if executed, shall be fulfilled within a period of not more than 90 days, or upon expiration of any extended period that the landowner has agreed to in writing, from the date the contract or agreement, endorsed by the landowner, is returned by certified mail to the assignee.

During the 120 day period, the city or town or its assignees, shall have the right, at reasonable times and upon reasonable notice, to enter upon the land for the purpose of surveying and inspecting said land, including but not limited to soil testing for purposes of Title V and the taking of water samples.

The city or town or its assignee shall have all rights assigned to the buyer in the purchase and sales agreement contained in the notice of intent.

If the city or town elects not to exercise the option, and not to assign its right to exercise the option, the city or town shall send written notice of nonexercise signed by the mayor or board of selectmen to the landowner by certified mail at the address that is specified in the notice of intent. The notice of nonexercise shall contain the name of the owner of record of the land and description of the premises adequate for identification of them, and shall be recorded with the registry of deeds.

No sale or conversion of the land shall be consummated until the option period has expired or the notice of nonexercise has been recorded with the registry of deeds, and no sale of the land shall be consummated if the terms of the sale differ in any material way from the terms of the purchase and sale agreement which accompanied the bona fide offer to purchase as described in the notice of intent to sell except as provided herein.

This section shall not apply to a mortgage foreclosure sale, but the holder of a mortgage shall, at least 90 days before a foreclosure sale, send written notice of the time and place of the sale to the parties in the manner described in this section for notice of intent to sell or convert, and the giving of that notice may be established by an affidavit as described in this section.

SECTION 49. Section 11 of said chapter 61B, as so appearing, is hereby amended by inserting after the word "land", in line 9, the following words:- for the previous 5 years.

SECTION 50. Section 13 of said chapter 61B, as so appearing, is hereby amended by striking out the last sentence and inserting in place thereof the following 6 sentences:- This assessment shall, however, upon application, be suspended during the time the land is in classified recreational use and shall become due and payable as of the date when the use of the land is changed. Payment of the assessment and interest on it shall be made in accordance with section 13 of chapter 80, but the interest shall be computed from the date of the change in use. If only a portion of a tract of land which benefits from a suspension of payment

is changed from that use, the assessment shall become due and payable as of the date when the use was changed only to the extent of and in the proportion that the frontage of that portion bears to the street frontage of the entire tract of land which originally benefited from a suspension of payment. Upon receipt of full payment of a portion of a suspended assessment, the tax collector shall dissolve the lien for the assessment insofar as it affects the portion of the land changed from recreational use. The lien for the portion of the original assessment which remains unpaid shall continue and remain in full force and effect until dissolved in accordance with law. A request for this release shall be made in writing to the tax collector and shall be accompanied by a plan and other information that is required in the case of a request for a division of an assessment under section 10.

SECTION 51. Land classified as forest land under chapter 61 of the General Laws before the first tax filing date after the effective date of this act shall be exempt from section 6 of said chapter 61, inserted by section 16 of this act, until that land has been transferred to another owner.

Approved December 22, 2006.

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